

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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| In re: |) | Chapter 11 |
| W. R. GRACE & CO., et al. ¹ |) | Case No. 01-1139 (JKF) |
| |) | Jointly Administered |
| Debtors. |) | |
| |) | Objection Due By: <u>May 21, 2014 at 4:00 PM</u> |
| |) | Hearing Date: <u>To be Determined</u> |

**APPLICATION OF DELOITTE TAX LLP FOR FINAL ALLOWANCE AND
APPROVAL OF COMPENSATION AND EXPENSE REIMBURSEMENT
FOR THE PERIOD FROM DECEMBER 20, 2004 THROUGH FEBRUARY 2, 2014**

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| <u>Name of Applicant:</u> | Deloitte Tax LLP ("Deloitte Tax") |
| <u>Authorized to Provide Professional Services to:</u> | The above-captioned Debtors |
| <u>Date of Retention:</u> | <i>nunc pro tunc</i> to August 22, 2004 |
| <u>Entire Period for which Compensation and Reimbursement is Sought hereunder ("Entire Period"):</u> | August 22, 2004 to February 2, 2014 |
| <u>Amount of Compensation Requested Per Interim Fee Applications Filed During the Entire Period ("Requested Compensation"):</u> | \$1,843,369.30 |
| Compensation Reconciliation Reduction taken to Requested Compensation: ("Compensation Reconciliation") | (\$182.00)* |

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

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|---|------------------------------|
| <u>Adjustments to Requested Compensation Agreed to by the Fee Auditor and Deloitte Tax ("Fee Adjustments"):</u> | (\$41,357.00) |
| <u>Amount of Final Compensation Sought (Requested Compensation less Compensation Reconciliation and Fee Adjustment)) ("Final Compensation"):</u> | <u>\$1,801,830.30</u> |
| <u>Amount of Expense Reimbursement Requested Per Interim Applications Filed During the Entire Period ("Requested Expenses"):</u> | <u>\$14,578.73</u> |
| Expense Reconciliation Reduction taken to Requested Expenses ("Expense Reconciliation"): | (\$258.00)** |
| <u>Adjustments to Requested Expenses Agreed to by the Fee Auditor and Deloitte Tax ("Expense Adjustments"):</u> | (\$1,105.00) |
| <u>Amount of Final Expense Reimbursement Sought (Requested Expenses less (Expense Reconciliation plus Expense Adjustments)) ("Final Expenses"):</u> | <u>\$13,215.73</u> |
| <u>Total Amount of Compensation and Expenses for Which Final Allowance and Approval is Sought Hereunder (Final Compensation plus Final Expenses):</u> | <u>\$1,815,046.03</u> |

This is a: monthly interim final application.

*The Compensation Reconciliation reflects a voluntary reduction in the amount of compensation sought hereunder of \$182.00 in order to reconcile the deference between Requested Compensation and the summary compensation calculations reflected on Table 1 hereof.

**The Expense Reconciliation reflects a voluntary reduction in the amount of expense reimbursement sought hereunder of \$258.00 in order to reconcile the deference between Requested Expenses and the summary expense reimbursement calculations reflected on Table 1 hereof.

TABLE 1

SUMMARY OF INTERIM FEE APPLICATIONS
INCLUDED IN THE FINAL PERIOD

| Interim Fee Application | Period | Compensation Requested | Expenses Requested | Total |
|---|---------------------|------------------------|--------------------|-----------------------|
| First | 08/22/04 – 03/31/05 | \$273,951.00 | \$1,986.00 | \$275,937.00 |
| Second | 08/01/05 – 12/31/06 | \$154,373.00 | \$261.50 | \$154,634.50 |
| Third | 01/01/07 - 03/31/07 | \$90,835.00 | \$13.00 | \$90,848.00 |
| Fourth | 04/01/07 – 09/31/07 | \$88,297.00 | \$3,676.00 | \$91,973.00 |
| Fifth | 10/01/07 – 06/30/08 | \$37,915.00 | \$0.00 | \$37,915.00 |
| Sixth | 07/01/08 - 12/31/08 | \$188,342.00 | \$2,880.00 | \$191,222.00 |
| Seventh | 01/01/09 – 09/31/09 | \$125,471.00 | \$2,143.00 | \$127,614.00 |
| Eighth | 11/01/09 – 06/30/10 | \$115,240.00 | \$13.00 | \$115,253.00 |
| Ninth | 07/01/10 – 09/30/10 | \$27,387.00 | \$31.00 | \$27,418.00 |
| Tenth | 10/01/10 – 03/31/11 | \$64,439.35 | \$107.47 | \$64,546.82 |
| Eleventh | 04/01/11 – 06/30/11 | \$43,513.00 | \$27.54 | \$43,540.54 |
| Twelfth | 07/01/11 – 09/30/11 | \$23,657.00 | \$0.00 | \$23,657.00 |
| Thirteenth | 10/01/11 – 09/30/12 | \$46,304.00 | \$104.30 | \$46,408.30 |
| Fourteenth | 10/01/12 – 06/30/13 | \$304,180.45 | \$3,179.72 | \$307,360.17 |
| Fifteenth | 07/01/13 – 02/02/14 | \$259,464.50 | \$156.20 | \$259,620.70 |
| Sub-Totals | | \$1,843,369.30 | \$14,578.73 | \$1,857,948.03 |
| Less Compensation Reconciliation (\$182.00) and Fee Adjustments (\$41,357.00) | | (\$41,539.00) | | |
| Less Expense Reconciliation (258.00) and Expense Adjustments (\$1,105.00) | | | (\$1,363.00) | |
| Final Compensation and Expenses Sought Hereunder | | \$1,801,830.30 | \$13,215.73 | \$1,815,046.03 |

TABLE 2

**SUMMARY OF COMPENSATION SOUGHT BY PROFESSIONAL
DURING THE ENTIRE PERIOD**

| Professional | Position | Hours Billed | Billing Rate | Compensation |
|--------------------------|--------------------|---------------------|---------------------|---------------------|
| ABRAHAM, JISS | TAX CONSULTANT II | 5.4 | \$200.00 | \$1,080.00 |
| ACHARJEE, JOYEETA | TAX CONSULTANT II | 4.1 | \$200.00 | \$820.00 |
| AGUIRRE RIVERA, FEDERICO | TAX SENIOR | 1.5 | \$240.00 | \$360.00 |
| ALEX, ANUT | TAX MANAGER | 31.5 | \$480.00 | \$15,120.00 |
| ALEX, ANUT | ASSISTANT MANAGER | 86.1 | \$400.00 | \$34,440.00 |
| ANASTASI, DONNA | ADMINISTRATIVE | 0.5 | \$75.00 | \$38.00 |
| ASUAGBOR, MARTINA TAKANG | TAX SENIOR | 15.5 | \$275.00 | \$4,262.50 |
| ASWANI, JANITHA | TAX CONSULTANT II | 0.7 | \$200.00 | \$140.00 |
| AWAD, STEFAN BYRNE | TAX CONSULTANT II | 3.9 | \$290.00 | \$1,131.00 |
| AXELROD, LAWRENCE | PRINCIPAL | 0.5 | \$600.00 | \$300.00 |
| AZARIAN, NAZANIN | TAX SENIOR MANAGER | 7.1 | \$425.00 | \$3,017.50 |
| BERMAN, HOWARD J | TAX DIRECTOR | 0.5 | \$680.00 | \$340.00 |
| BESSINGER, RANDALL | SENIOR MANAGER | 16.2 | \$515.00 | \$8,343.00 |
| BESSINGER, RANDALL J | TAX SENIOR MANAGER | 13.6 | \$510.00 | \$6,936.00 |
| BESSINGER, RANDALL J | SENIOR MANAGER | 2.6 | \$570.00 | \$1,482.00 |
| BEZNICKI, KAREN LAU | TAX SENIOR | 30.6 | \$275.00 | \$8,415.00 |
| BHARTIYA, UTKARSH | TAX CONSULTANT II | 1.6 | \$200.00 | \$320.00 |
| BIZIC, MARK G | TAX PROCESSING | 1.0 | \$70.00 | \$70.00 |
| BOOTH, IAN P | SENIOR MANAGER | 20.5 | \$480.00 | \$9,840.00 |
| BROOKS, THOMAS J | TAX MANAGER | 25.1 | \$480.00 | \$12,048.00 |
| BROOKS, THOMAS J | TAX SENIOR MANAGER | 70.6 | \$600.00 | \$42,360.00 |
| BROOKS, THOMAS J | TAX SENIOR MANAGER | 15.0 | \$570.00 | \$8,550.00 |
| BUBNOVICH, NICK | PARTNER | 5.0 | \$620.00 | \$3,100.00 |
| BUKKA, NAGARAJU | TAX CONSULTANT II | 1.2 | \$200.00 | \$240.00 |
| BUKKA, NAGARAJU | TAX SENIOR | 1.0 | \$275.00 | \$275.00 |
| BUTH, SANDRA LEE | TAX SENIOR MANAGER | 2.0 | \$600.00 | \$1,200.00 |
| CAGLE, CRISTI BROOKS | TAX MANAGER | 139.3 | \$350.00 | \$48,755.00 |
| CAGLE, CRISTI BROOKS | TAX MANAGER | 75.9 | \$425.00 | \$32,257.50 |
| CAISAGUANO, ALEX | TAX CONSULTANT II | 2.0 | \$325.00 | \$650.00 |

| Professional | Position | Hours Billed | Billing Rate | Compensation |
|---------------------------|--------------------------|--------------|--------------|--------------|
| CHAMPENY, KATRINA MARIE | TAX CONSULTANT II | 286.8 | \$200.00 | \$57,360.00 |
| CHAMPENY, KATRINA MARIE | TAX CONSULTANT II | 2.3 | \$275.00 | \$632.50 |
| CHATPALLIWAR, MANGESH | PARAPROFESSIONAL | 0.4 | \$325.00 | \$130.00 |
| CHAVALI, VIJAYA SARADHI | TAX SENIOR | 83.25 | \$275.00 | \$22,893.75 |
| CHIRAMBO, SHEREEN | TAX SENIOR | 3.5 | \$400.00 | \$1,400.00 |
| CHURI, PRIYA BHARAT | TAX MANAGER | 17.5 | \$430.00 | \$7,525.00 |
| CHURI, PRIYA BHARAT | TAX MANAGER | 18.0 | \$480.00 | \$8,640.00 |
| COHEN, HARRISON | PRINCIPAL | 3.0 | \$600.00 | \$1,800.00 |
| COHEN, HARRISON J | TAX DIRECTOR | 2.0 | \$700.00 | \$1,400.00 |
| COLLINS, BRYAN | PARTNER | 250.0 | \$600.00 | \$150,000.00 |
| COLLINS, BRYAN P | PARTNER | 57.5 | \$680.00 | \$39,100.00 |
| COLLINS, BRYAN P | TAX PARTNER | 18.0 | \$680.00 | \$12,240.00 |
| COMBS, VANESSA DENISE | OP ADMIN ASSISTANT | 0.6 | \$70.00 | \$42.00 |
| CONROY, JAY I. | TAX CONSULTANT II | 0.3 | \$200.00 | \$60.00 |
| CORNETT, LAURA CULVER | TAX SENIOR | 136.7 | \$275.00 | \$37,592.50 |
| COSELLA, KERRIE A | ADMINISTRATIVE ASSISTANT | 35.8 | \$70.00 | \$2,506.00 |
| COSELLA, KERRIE A | ADMINISTRATIVE ASSISTANT | 2.7 | \$80.00 | \$216.00 |
| CREIGHTON, ROBERT BYRON | TAX MANAGER | 338.3 | \$350.00 | \$118,405.00 |
| CRYAN, THOMAS M | DIRECTOR | 0.5 | \$680.00 | \$340.00 |
| DAHLBERG, JAMES | PARTNER | 0.5 | \$600 | \$300.00 |
| DALLAS, EDWARD JOHN HENRY | TAX SENIOR | 1.5 | \$400.00 | \$600.00 |
| DAMARAJU, UDAYA SANKAR | TAX SENIOR | 0.9 | \$275.00 | \$247.50 |
| DANILACK, MICHAEL | PRINCIPAL | 1.0 | \$600.00 | \$600.00 |
| DATHATRI, PRAVEEN | TAX CONSULTANT II | 0.5 | \$200.00 | \$100.00 |
| DEAN, LEE ANN | SENIOR MANAGER | 0.5 | \$515 | \$258.00 |
| DEI, NOGAI, GUILLERMO | ASSOCIATE | 9.0 | \$230.00 | \$2,070.00 |
| DESAI, RAJESH | TAX CONSULTANT II | 0.5 | \$325.00 | \$162.50 |
| DIAZ, LAURA M | TAX SENIOR | 0.25 | \$125.00 | \$31.25 |
| DIAZ, LAURA M | TAX SENIOR | 10.7 | \$215.00 | \$2,300.50 |
| DIAZ, LAURA M | TAX CONSULTANT I | 2.6 | \$125.00 | \$325.00 |
| DIAZ, REINALDO A | TAX SENIOR | 0.5 | \$215.00 | \$107.50 |
| DIAZ, REINALDO A | TAX CONSULTANT II | 1.0 | \$143.00 | \$143.00 |

| Professional | Position | Hours Billed | Billing Rate | Compensation |
|--------------------------|--------------------|--------------|--------------|--------------|
| DILLARD, MARCELLA | ADMINISTRATIVE | 0.2 | \$65.00 | \$13.00 |
| DINKINS, FRANCOISE A | TAX DIRECTOR | 50.9 | \$500.00 | \$25,450.00 |
| DOUGHERTY, JAMES | DIRECTOR | 2.5 | \$600.00 | \$1,500.00 |
| DRIGOTAS, ELIZABETH | TAX PRINCIPAL | 0.5 | \$680.00 | \$340.00 |
| DRIGOTAS, ELIZABETH | TAX PARTNER | 1.0 | \$700.00 | \$700.00 |
| DUNLAP, PAMELA J | TAX SENIOR MANAGER | 26.7 | \$510.00 | \$13,617.00 |
| DUONG, JENNIFER | TAX CONSULTANT | 40.3 | \$290.00 | \$11,674.00 |
| EFT, DAVID P | TAX DIRECTOR | 0.9 | \$610.00 | \$549.00 |
| ELSBERND, JANET ANNE | TAX SENIOR MANAGER | 1.1 | \$600.00 | \$660.00 |
| FANTACCI, OLDERIGO | TAX SENIOR MANAGER | 0.4 | \$570.00 | \$228.00 |
| FANWICK, ANTHONY VINCENT | TAX SENIOR | 2.6 | \$325.00 | \$845.00 |
| FARHAN, MOHAMMAD | TAX SENIOR | 5.7 | \$275.00 | \$1,567.50 |
| FAROOQ, MARYAM | TAX STAFF | 2.5 | \$290.00 | \$725.00 |
| FAROOQ, MARYAM | TAX INTERN | 6.3 | \$290.00 | \$1,813.00 |
| FIELMAN, TRACEY | DIRECTOR | 1.5 | \$600.00 | \$900.00 |
| FIELMAN, TRACY A | TAX DIRECTOR | 4.8 | \$610.00 | \$2,928.00 |
| FIELMAN, TRACY A | TAX PARTNER | 1.0 | \$610.00 | \$610.00 |
| FISHER, GINGER LANE | TAX MANAGER | 3.0 | \$480.00 | \$1,440.00 |
| FORREST, JONATHAN | MANAGER | 1.0 | \$515.00 | \$515.00 |
| FORREST, JONATHAN | SENIOR MANAGER | 121.5 | \$515.00 | \$62,574.00 |
| FRALEY, DIANE L | PARAPROFESSIONAL | 10.3 | \$80.00 | \$824.00 |
| FRALEY, DIANE L | PARAPROFESSIONAL | 2.1 | \$290.00 | \$609.00 |
| FRANK, MATTHEW | SR. CONSULTANT | 63.5 | \$440.00 | \$27,940.00 |
| FRANK, MATTHEW | MANAGER | 123.5 | \$440.00 | \$55,000.00 |
| FRIEL, MARGARET T | TAX SENIOR MANAGER | 9.0 | \$600.00 | \$5,400.00 |
| FUJII, YUKINORI | TAX MANAGER | 1.5 | \$525.00 | \$787.50 |
| GAGNON, CLAIRE H | PARAPROFESSIONAL | 2.6 | \$325.00 | \$845.00 |
| GANDHI, SARABJEET | TAX CONSULTANT II | 1.7 | \$200.00 | \$340.00 |
| GAREAU, MATTHEW | SENIOR MANAGER | 2.0 | \$475.00 | \$950.00 |
| GAREAU, MATTHEW | SENIOR MANAGER | 130.5 | \$515.00 | \$67,209.00 |
| GAREAU, MATTHEW | MANAGER | 94.0 | \$475.00 | \$44,650.00 |
| GARRITY, LINDSAY JANET | TAX CONSULTANT | 6.3 | \$290.00 | \$1,827.00 |
| GARZON, ISABEL | TAX CONSULTANT II | 1.5 | \$200.00 | \$300.00 |

| Professional | Position | Hours Billed | Billing Rate | Compensation |
|---------------------------|--------------------------|--------------|--------------|--------------|
| GELI, FAYE | ADMINISTRATIVE | 0.5 | \$65.00 | \$33.00 |
| GESVANTNER, FRANCINE RAE | TAX CONSULTANT II | 268.1 | \$200.00 | \$53,620.00 |
| GOEL, SHUBHIKA | TAX CONSULTANT II | 123.15 | \$200.00 | \$24,630.00 |
| GOLDSTEIN, SETH I | PARTNER | 6.4 | \$600 | \$3,840.00 |
| GOLDSTEIN, SETH B | TAX PRINCIPAL | 3.5 | \$700.00 | \$2,450.00 |
| GOLDSTEIN, SETH B | PRINCIPAL | 2.6 | \$680.00 | \$1,768.00 |
| GONELLA, SHEKHAR | TAX SENIOR | 0.4 | \$275.00 | \$110.00 |
| GONZALEZ, CLAUDIA SORAYDA | TAX CONSULTANT I | 0.6 | \$125.00 | \$75.00 |
| GORDON, JARED H | TAX DIRECTOR | 31.3 | \$700.00 | \$21,910.00 |
| GORDON, JARED H | PRINCIPAL | 24.5 | \$570.00 | \$14,823.00 |
| GORDON, JARED H | TAX PRINCIPAL | 101.0 | \$680.00 | \$68,680.00 |
| GRANT, NICHOLAS C | SENIOR | 48.2 | \$290.00 | \$15,431.00 |
| GRANT, NICHOLAS C | TAX SENIOR | 4.6 | \$400.00 | \$1,840.00 |
| GUPTA, ALOKE | TAX CONSULTANT II | 120.7 | \$200.00 | \$24,140.00 |
| GUTWEIN, MARK | SENIOR MANAGER | 5.3 | \$515.00 | \$2,730.00 |
| HAECKER, CAROL | DIRECTOR | 0.9 | \$600 | \$540.00 |
| HALL, JASON | ADMINISTRATIVE | 1.5 | \$75.00 | \$113.00 |
| HALPERN, IRWIN | TAX DIRECTOR | 1.0 | \$680.00 | \$680.00 |
| HARMAN, HEATHER A | TAX SENIOR MANAGER | 3.0 | \$480.00 | \$1,440.00 |
| HE, EMMA YA NA | TAX CONSULTANT II | 10.5 | \$195.00 | \$2,047.50 |
| HEIKKINEN, DEBRA L | TAX DIRECTOR | 31.4 | \$610.00 | \$19,154.00 |
| HEIKKINEN, DEBRA L | TAX DIRECTOR | 23.8 | \$680.00 | \$16,184.00 |
| HEIKKINEN, DEBRA L | TAX DIRECTOR | 19.5 | \$700.00 | \$13,650.00 |
| HERNANDEZ, ALVARO JOSE | INTERN | 0.7 | \$125.00 | \$88.00 |
| HERNANDEZ, ALVARO JOSE | TAX STAFF | 0.5 | \$190.00 | \$125.00 |
| HERNANDEZ, ALVARO JOSE | PARAPROFESSIONAL | 0.9 | \$125.00 | \$112.50 |
| HERNANDEZ, ALVARO JOSE | PARAPROFESSIONAL | 0.5 | \$290.00 | \$145.00 |
| HERNANDEZ, ALVARO JOSE | PARAPROFESSIONAL | 1.1 | \$150.00 | \$165.00 |
| HILDT, TYLER | TAX CONSULTANT II | 3.1 | \$200.00 | \$620.00 |
| HRUBICH, KATSIARYNA | TAX CONSULTANT II | 5.3 | \$200.00 | \$1,060.00 |
| HUANG, JENNIFER NAITING | TAX SENIOR | 49.5 | \$400.00 | \$19,800.00 |
| HUYKE, FRANCES | ADMINISTRATIVE ASSISTANT | 0.7 | \$70 | \$49.00 |

| Professional | Position | Hours Billed | Billing Rate | Compensation |
|-------------------------|--------------------------|---------------------|---------------------|---------------------|
| HUYKE, FRANCES ANN | OP ADMIN ASSISTANT | 1.4 | \$40.00 | \$56.00 |
| HUYKE, FRANCES ANN | ADMINISTRATIVE ASSISTANT | 0.6 | \$168.00 | \$101.00 |
| HUYKE, FRANCES ANN | OP ADMIN ASSISTANT | 0.5 | \$37.50 | \$18.75 |
| IPPOLITO, TIFFANY MARIE | TAX CONSULTANT II | 8.9 | \$325.00 | \$2,892.50 |
| ITO, HIROAKI | TAX SENIOR MANAGER | 3.0 | \$600.00 | \$1,800.00 |
| ITO,HIROAKI | TAX MANAGER | 4.0 | \$480.00 | \$1,920.00 |
| JADHAV, LATA | TAX SENIOR | 14.2 | \$275.00 | \$3,905.00 |
| JAISWAL, NAINA | TAX CONSULTANT II | 0.7 | \$200.00 | \$140.00 |
| JAMES, KELLY | ADMINISTRATIVE | 0.3 | \$75.00 | \$23.00 |
| KAGAN, ANDREA PAIGE | TAX SENIOR MANAGER | 35.8 | \$570.00 | \$20,406.00 |
| KAGAN, ANDREA PAIGE | TAX SENIOR MANAGER | 14.6 | \$510.00 | \$7,446.00 |
| KATARLA, SHILPA | TAX SENIOR | 0.5 | \$275.00 | \$137.50 |
| KEARNEY, TIMOTHY | SENIOR MANAGER | 15.5 | \$515.00 | \$7,983.00 |
| KEENAN, JOHN | DIRECTOR | 21.0 | \$600.00 | \$12,600.00 |
| KEENAN, JOHN R | TAX DIRECTOR | 2.25 | \$610.00 | \$1,373.00 |
| KEENAN, JOHN R | DIRECTOR | 5.0 | \$680.00 | \$3,400.00 |
| KESHK, AHMAD G | DIRECTOR | 62.45 | \$680.00 | \$42,466.00 |
| KLEIN, JAMES | PRINCIPAL | 1.8 | \$600 | \$1,080.00 |
| KNOWLTON, LESLIE | PARTNER | 5.0 | \$600.00 | \$3,000.00 |
| KOSTOPOULOS, MARY | SENIOR CONSULTANT | 4.0 | \$310.00 | \$1,240.00 |
| KRIZANIC, DOUGLAS | TAX PARTNER | 4.0 | \$600.00 | \$2,400.00 |
| KRYLOV, ALEXANDER | TAX SENIOR MANAGER | 1.7 | \$570.00 | \$969.00 |
| KUPIN, RHONDA | TAX MANAGER | 0.6 | \$400.00 | \$240.00 |
| LAGARDE, STEPHEN A | TAX DIRECTOR | 2.0 | \$570.00 | \$1,140.00 |
| LAGARDE, STEPHEN A | TAX SENIOR MANAGER | 2.8 | \$600.00 | \$1,680.00 |
| LAINOF, ELLIOT H | TAX SENIOR MANAGER | 0.5 | \$600.00 | \$300.00 |
| LESLIE, CAROLYN | TAX SENIOR MANAGER | 1.7 | \$600.00 | \$1,020.00 |
| LEVITAN, FRED | SR. CONSULTANT | 21.1 | \$310.00 | \$6,541.00 |
| LI, CATHERINE YAN | TAX MANAGER | 5.9 | \$700.00 | \$4,130.00 |
| LIEW, LI MEI | TAX SENIOR MANAGER | 9.1 | \$570.00 | \$5,187.00 |
| LOPEZ SALAS, ERANDI | TAX CONSULTANT I | 7.0 | \$290.00 | \$2,030.00 |
| MAHAJAN, ASHUTOSH | DIRECTOR | 6.3 | \$570.00 | \$3,563.00 |

| Professional | Position | Hours Billed | Billing Rate | Compensation |
|------------------------|--------------------------|---------------------|---------------------|---------------------|
| MAHONEY, MICHAEL KARL | TAX MANAGER | 1.5 | \$525.00 | \$787.50 |
| MANIKONDA, RAMYA RAO | TAX CONSULTANT II | 0.5 | \$200.00 | \$100.00 |
| MANLY SPAIN, FESTINA | TAX CONSULTANT II | 271.8 | \$200.00 | \$54,360.00 |
| MAYWALD, ANDREAS | TAX SENIOR MANAGER | 1.5 | \$570.00 | \$855.00 |
| MCALONAN, RICHARD J | DIRECTOR | 5.0 | \$680.00 | \$3,400.00 |
| MCGUIRE, MICHELLE | PRINCIPAL | 33.0 | \$660.00 | \$21,780.00 |
| MENDEZ, MADELINE | OP ADMIN ASSISTANT | 4.75 | \$70.00 | \$332.50 |
| MESTER, JUDITH | TAX DIRECTOR | 11.0 | \$680.00 | \$7,480.00 |
| MESTER, JUDITH | TAX DIRECTOR | 2.5 | \$610.00 | \$1,525.00 |
| MESTER, JUDITH | TAX DIRECTOR | 7.0 | \$700.00 | \$4,900.00 |
| MESTER, JUDITH | TAX SENIOR MANAGER | 2.2 | \$680.00 | \$1,496.00 |
| MILAN, EDUARDO O | ADMINISTRATIVE ASSISTANT | 0.2 | \$25.00 | \$5.00 |
| MILAN, EDUARDO O | ADMINISTRATIVE ASSISTANT | 0.4 | \$80.00 | \$32.00 |
| MILAN, EDUARDO O | OP ADMIN ASSISTANT | 0.2 | \$125.00 | \$25.00 |
| MILAN, EDUARDO O | OP ADMIN ASSISTANT | 0.4 | \$40.00 | \$16.00 |
| MODI, POOJA | TAX SENIOR / | 0.1 | \$275.00 | \$27.50 |
| MOLISHUS, ANN D | ADMINISTRATIVE ASSISTANT | 1.0 | \$70.00 | \$70.00 |
| MOLISHUS, ANN D | OP ADMIN ASSISTANT | 0.3 | \$70.00 | \$21.00 |
| MONDELAERS, YOKO | TAX SENIOR | 0.2 | \$430.00 | \$86.00 |
| MONROY, JUAN J | TAX SENIOR | 2.2 | \$430.00 | \$946.00 |
| MONSON, MEGAN BRITTANY | TAX CONSULTANT I | 4.6 | \$325.00 | \$1,495.00 |
| MONTANEZ, ANA DELIA | TAX CONSULTANT II | 2.8 | \$99.00 | \$277.00 |
| MONTANEZ, ANA DELIA | TAX CONSULTANT II | 10.2 | \$168.00 | \$1,713.00 |
| MONTANEZ, ANA DELIA | TAX CONSULTANT II | 28.6 | \$190.00 | \$5,418.00 |
| MONTANEZ, ANA DELIA | TAX CONSULTANT II | 9.9 | \$188.00 | \$1,860.80 |
| MONTANEZ, ANA DELIA | TAX SENIOR | 6.1 | \$290.00 | \$1,769.00 |
| MONTANEZ, ANA DELIA | TAX CONSULTANT II | 17.9 | \$290.00 | \$5,191.00 |
| MORALES, SONIA IRIS | PARAPROFESSIONAL | 0.5 | \$35.00 | \$18.00 |
| MORALES, SONIA IRIS | PARAPROFESSIONAL | 1.0 | \$80.00 | \$80.00 |
| MORALES, SONIA IRIS | PARAPROFESSIONAL | 1.3 | \$145.00 | \$188.50 |
| MORALES, SONIA IRIS | TAX SENIOR | 1.9 | \$215.00 | \$408.50 |
| MORALES, SONIA IRIS | PARAPROFESSIONAL | 2.1 | \$150.00 | \$315.00 |

| Professional | Position | Hours Billed | Billing Rate | Compensation |
|--------------------------|--------------------------|---------------------|---------------------|---------------------|
| MORRISON, SALLY | SENIOR MANAGER | 2.0 | \$515.00 | \$1,030.00 |
| MURAI, SHOICHI | TAX SENIOR | 4.0 | \$290.00 | \$1,160.00 |
| NAJEEB, RAMEEZ | TAX CONSULTANT II | 5.5 | \$200.00 | \$1,100.00 |
| NG, LINDA LIAN TAT | TAX PARTNER | 1.3 | \$680.00 | \$884.00 |
| NG, LINDA LIAN TAT | TAX DIRECTOR | 5.6 | \$700.00 | \$3,920.00 |
| NG, LINDA LIAN TAT | TAX DIRECTOR | 3.5 | \$680.00 | \$2,380.00 |
| NGUYEN, HOANG OANH THI | TAX CONSULTANT I | 0.5 | \$290.00 | \$145.00 |
| NGUYEN, HOANG OANH THI | TAX SENIOR | 1.5 | \$400.00 | \$600.00 |
| NGUYEN, HOANG OANH THI | TAX SENIOR | 4.0 | \$290.00 | \$1,160.00 |
| NGUYEN, NHU-MY | ADMINISTRATION | 1.0 | \$70.00 | \$70.00 |
| NGUYEN, OANH HOANG | TAX SENIOR | 2.1 | \$430.00 | \$903.00 |
| NIBE, TOMOHIRO ALEXANDER | TAX CONSULTANT II | 0.5 | \$200.00 | \$100.00 |
| NIBE, TOMOHIRO ALEXANDER | TAX STAFF | 0.8 | \$150.00 | \$120.00 |
| O'DONNELL, JEFFREY | PARTNER | 0.4 | \$600 | \$240.00 |
| OJEDA, ELIDRA I | ADMINISTRATIVE ASSISTANT | 0.25 | \$80.00 | \$20.00 |
| OMULLANE, THOMAS FRANCIS | TAX SENIOR | 5.9 | \$430.00 | \$2,537.00 |
| OTERO, MARIA D | TAX MANAGER | 4.7 | \$92.00 | \$432.00 |
| OTERO, MARIA D | TAX MANAGER | 3.6 | \$218.00 | \$785.00 |
| OTERO, MARIA D | TAX MANAGER | 7.8 | \$331.00 | \$2,583.00 |
| OTERO, MARIA D | TAX MANAGER | 20.0 | \$335.00 | \$6,700.00 |
| OTERO, MARIA D | TAX MANAGER | 4.1 | \$480.00 | \$1,968.00 |
| OTERO, MARIA D | TAX SENIOR MANAGER | 0.6 | \$350.00 | \$210.00 |
| OTERO, MARIA D | TAX SENIOR MANAGER | 10.5 | \$415.00 | \$4,357.50 |
| OTERO, MARIA D | TAX SENIOR MANAGER | 0.1 | \$350.00 | \$35.00 |
| OTERO, MARIA D | TAX MANAGER | 7.7 | \$350.00 | \$2,695.00 |
| OWAKI, MIDORI | ADMINISTRATIVE | 0.5 | \$75.00 | \$38.00 |
| OWJI, SIBEL | SENIOR MANAGER | 12.5 | \$515.00 | \$6,438.00 |
| PALURU, MURALI | TAX SENIOR | 6.9 | \$275.00 | \$1,897.50 |
| PARKS, KIERSTEN ANNE | TAX CONSULTANT II | 1.58 | \$290.00 | \$458.20 |
| PARRENT, AMY ELIZABETH | TAX DIRECTOR | 8.3 | \$500.00 | \$4,150.00 |
| PAUL, RICHARD | TAX CONSULTANT II | 1.2 | \$200.00 | \$240.00 |
| PEVARNIK, THOMAS R JR | TAX DIRECTOR | 2.0 | \$610.00 | \$1,220.00 |

| Professional | Position | Hours Billed | Billing Rate | Compensation |
|------------------------------|--------------------------|---------------------|---------------------|---------------------|
| PEVARNIK, THOMAS R JR | TAX DIRECTOR | 5.0 | \$700.00 | \$3,500.00 |
| PIEHLER, JANE M | TAX DIRECTOR | 1.0 | \$700.00 | \$700.00 |
| PRASAD, SHIARYA | TAX CONSULTANT II | 12.0 | \$200.00 | \$2,400.00 |
| PRILLAMAN JR , G GARNER | TAX PARTNER | 1.0 | \$700.00 | \$700.00 |
| PRILLAMAN JR, G GARNER | TAX PARTNER | 1.0 | \$680.00 | \$680.00 |
| PRILLAMAN, GARNER | PARTNER | 1.5 | \$600 | \$900.00 |
| PROUTY, JOAN T | PARAPROFESSIONAL | 3.6 | \$70.00 | \$252.00 |
| RAYNARD, SANDRA L | TAX SENIOR MANAGER | 5.9 | \$510.00 | \$3,009.00 |
| REED, VALERIE R | ADMINISTRATIVE ASSISTANT | 13.0 | \$70.00 | \$910.00 |
| REED, VALERIE R | ADMINISTRATIVE ASSISTANT | 8.0 | \$80.00 | \$640.00 |
| REED, VALERIE R | OP ADMIN ASSISTANT | 2.2 | \$70.00 | \$154.00 |
| REINA, AMY A | TAX SENIOR MANAGER | 1.5 | \$570.00 | \$855.00 |
| RICKS, JO LYNN | DIRECTOR | 0.7 | \$600 | \$420.00 |
| RIVERA FUENTES, DIANNE MARIE | TAX SENIOR | 21.4 | \$215.00 | \$4,601.00 |
| ROBINS, SCOTT MICHAEL | TAX MANAGER | 1.0 | \$480.00 | \$480.00 |
| RODRIGUEZ, ALMA E | PARAPROFESSIONAL | 0.5 | \$35.00 | \$18.00 |
| RODRIGUEZ, ALMA E | PARAPROFESSIONAL | 0.5 | \$168.00 | \$84.00 |
| RODRIGUEZ, ALMA E | PARAPROFESSIONAL | 1.5 | \$80.00 | \$120.00 |
| RODRIGUEZ, ALMA E | PARAPROFESSIONAL | 2.2 | \$145.00 | \$319.00 |
| RODRIGUEZ, ALMA E | TAX SENIOR | 1.3 | \$215.00 | \$279.50 |
| RODRIGUEZ, FELIPE | TAX CONSULTANT II | 5.1 | \$188.00 | \$958.80 |
| RODRIGUEZ, FELIPE | TAX SENIOR | 3.0 | \$265.00 | \$795.00 |
| RODRIGUEZ, ZULMA | TAX SENIOR | 9.4 | \$70.00 | \$658.00 |
| RODRIGUEZ, ZULMA | TAX SENIOR | 3.7 | \$168.00 | \$621.00 |
| RODRIGUEZ, ZULMA | TAX SENIOR | 18.6 | \$255.00 | \$4,743.00 |
| RODRIGUEZ, ZULMA | TAX SENIOR | 0.5 | \$480.00 | \$240.00 |
| ROSS, LECIA | ADMINISTRATION | 52.0 | \$70.00 | \$3,640.00 |
| ROSSY, ALBERTO JOSE | TAX CONSULTANT II | 0.6 | \$190.00 | \$114.00 |
| ROTHENBERG, ROBERT | DIRECTOR | 1.6 | \$600.00 | \$960.00 |
| SACASAS, M P | PARAPROFESSIONAL | 0.8 | \$95.00 | \$76.00 |
| SAIR, EDWARD | PRINCIPAL | 1.0 | \$600.00 | \$600.00 |
| SAPIR, ERIC A | TAX CONSULTANT I | 1.3 | \$290.00 | \$377.00 |

| Professional | Position | Hours Billed | Billing Rate | Compensation |
|--------------------------|--------------------------|--------------|--------------|--------------|
| SAXENA, SOUMYA | TAX CONSULTANT II | 3.4 | \$200.00 | \$680.00 |
| SEDA IRIZARRY, JANICE | TAX CONSULTANT II | 1.1 | \$215.00 | \$236.50 |
| SEETHAMSETTY, SRI RAVALI | TAX CONSULTANT II | 0.5 | \$200.00 | \$100.00 |
| SERRANO DIAZ, TANIA | TAX CONSULTANT II | 2.1 | \$215.00 | \$451.50 |
| SETHI, RAJANI | TAX CONSULTANT II | 0.5 | \$200.00 | \$100.00 |
| SHAH, DANIEL T | CONSULTANT | 5.8 | \$290.00 | \$1,682.00 |
| SHAIKH, WAQAS UDDIN | TAX CONSULTANT II | 24.76 | \$260.00 | \$6,438.00 |
| SHAIKH, WAQAS UDDIN | TAX SENIOR | 35.6 | \$430.00 | \$15,308.00 |
| SHAIKH, WAQAS UDDIN | TAX CONSULTANT II | 13.8 | \$290.00 | \$4,002.00 |
| SHIMKUS, KEVIN PETER | TAX DIRECTOR | 1.8 | \$500.00 | \$900.00 |
| SHURIN, ALEXANDER SANDY | TAX SENIOR | 1.5 | \$360.00 | \$540.00 |
| SHURIN, ALEXANDER SANDY | TAX SENIOR | 1.35 | \$255.00 | \$344.00 |
| SHURIN, ALEXANDER SANDY | TAX CONSULTANT II | 24.6 | \$400.00 | \$9,840.00 |
| SHURIN, ALEXANDER SANDY | TAX SENIOR | 4.25 | \$480.00 | \$2,040.00 |
| SHURIN, ALEXANDER SANDY | TAX MANAGER | 8.35 | \$480.00 | \$4,008.00 |
| SHURIN, ALEXANDER SANDY | TAX MANAGER | 46.0 | \$525.00 | \$24,150.00 |
| SHURIN, ALEXANDER SANDY | TAX SENIOR | 5.5 | \$400.00 | \$2,200.00 |
| SILVA, MARIA I | ADMINISTRATIVE ASSISTANT | 1.5 | \$25.00 | \$38.00 |
| SILVA, MARIA I | ADMINISTRATIVE ASSISTANT | 0.5 | \$168.00 | \$84.00 |
| SIMEONIDIS, PETER J | TAX SENIOR MANAGER | 1.5 | \$600.00 | \$900.00 |
| SIMPSON, ELIZABETH | TAX SENIOR MANAGER | 2.0 | \$570.00 | \$1,140.00 |
| SINA, JEREMY | SENIOR MANAGER | 1.8 | \$325.00 | \$569.00 |
| SINA, JEREMY | SENIOR MANAGER | 3.0 | \$310.00 | \$930.00 |
| SINA, JEREMY | SENIOR ASSOCIATE | 0.4 | \$310 | \$124.00 |
| SKELTON, JAN | PARTNER | 3.0 | \$600.00 | \$1,800.00 |
| SMITH, CARITA | ADMINISTRATION | 0.5 | \$70.00 | \$35.00 |
| STEINSALTZ, MICHAEL E | PARTNER | 43.1 | \$680.00 | \$29,308.00 |
| STUHR, LISA ADELAIDE | OP ADMIN ASSISTANT | 0.4 | \$70.00 | \$28.00 |
| TESTOFF, ROBERT | PRINCIPAL | 2.5 | \$600.00 | \$1,500.00 |
| TESTOFF, ROBERT A | TAX PRINCIPAL | 4.5 | \$680.00 | \$3,060.00 |
| TESTOFF, ROBERT A | TAX DIRECTOR | 1.5 | \$700.00 | \$1,050.00 |
| TIAN, XIAO WU | TAX CONSULTANT II | 14.5 | \$290.00 | \$4,205.00 |

| Professional | Position | Hours Billed | Billing Rate | Compensation |
|--------------------------------|--------------------|--------------|--------------|--------------|
| TIAN, XIAO WU | TAX SENIOR | 11.3 | \$400.00 | \$4,520.00 |
| TIAN, XIAO WU | TAX SENIOR | 95.2 | \$430.00 | \$40,936.00 |
| TORRES RODRIGUEZ, ARNALDO JOSE | PARAPROFESSIONAL | 5.7 | \$168.00 | \$958.00 |
| TORRES RODRIGUEZ, ARNALDO JOSE | PARAPROFESSIONAL | 1.0 | \$80.00 | \$80.00 |
| TRAVERSO, NELSON ORWIL | TAX CONSULTANT II | 12.8 | \$45.00 | \$576.00 |
| TRAVERSO, NELSON ORWIL | PARAPROFESSIONAL | 8.5 | \$190.00 | \$1,615.00 |
| TRAVERSO, NELSON ORWIL | PARAPROFESSIONAL | 17.2 | \$188.00 | \$3,234.00 |
| TRAVERSO, NELSON ORWIL | TAX SENIOR | 2.0 | \$188.00 | \$376.00 |
| TROTMAN, SEAN P | TAX PARTNER | 0.5 | \$680.00 | \$340.00 |
| TROTMAN, SEAN P | TAX PARTNER | 0.5 | \$610.00 | \$305.00 |
| TROTMAN, SEAN P | TAX PRINCIPAL | 22.8 | \$680.00 | \$15,504.00 |
| TROTMAN, SEAN P | TAX PRINCIPAL | 8.5 | \$700.00 | \$5,950.00 |
| TROTMAN, SEAN P | TAX DIRECTOR | 1.4 | \$700.00 | \$980.00 |
| TROTMAN, SEAN P | PARTNER | 2.5 | \$680.00 | \$1,700.00 |
| TRUMP, CHRISTOPHER | SENIOR MANAGER | 1.4 | \$515 | \$721.00 |
| TUERFF, TIM | PARTNER | 76.6 | \$600.00 | \$45,960.00 |
| TURNURE, RICHARD | SENIOR MANAGER | 2.0 | \$310.00 | \$620.00 |
| VAN GELDER, JEFFREY | PARTNER | 3.5 | \$600.00 | \$2,100.00 |
| VAN ZANDWEGHE, MIEKE | TAX SENIOR MANAGER | 2.0 | \$600.00 | \$1,200.00 |
| VAWTER, WILLIAM | CONSULTANT | 0.5 | \$310.00 | \$155.00 |
| VEDAGIRI, RAMA RAO | TAX SENIOR | 0.8 | \$275.00 | \$220.00 |
| VIJAYACHANDRAN, SANJAY | TAX CONSULTANT II | 5.4 | \$200.00 | \$1,080.00 |
| VILLATE, RICARDO J | TAX DIRECTOR | 4.5 | \$415.00 | \$1,867.50 |
| VILLATE, RICARDO J | TAX DIRECTOR | 2.0 | \$680.00 | \$1,360.00 |
| WALKER, DEBORAH | TAX PARTNER | 23.0 | \$680.00 | \$15,640.00 |
| WALKER, DEBORAH | TAX PARTNER | 3.5 | \$610.00 | \$2,135.00 |
| WALKER, DEBORAH | TAX PARTNER | 2.0 | \$700.00 | \$1,400.00 |
| WANEK, MARK | MANAGER | 179.4 | \$475.00 | \$85,217.00 |
| WANEK, MARK RONALD | TAX SENIOR MANAGER | 2.0 | \$570.00 | \$1,140.00 |
| WARE, DAVID WILLIAM | TAX SENIOR MANAGER | 3.5 | \$570.00 | \$1,995.00 |
| WAXMAN, SCOTT B | CONSULTANT | 29.0 | \$290.00 | \$8,410.00 |
| WEGENER, STEPHEN | PRINCIPAL | 0.7 | \$600 | \$420.00 |

TABLE 3**SUMMARY OF COMPENSATION SOUGHT BY PROJECT
CATEGORY DURING THE ENTIRE PERIOD**

| Project Category | Total Hours Billed | Adjusted Professional Fees |
|---|--------------------|----------------------------|
| Ruling Request | 294.90 | \$152,711.00 |
| Customs Audit/Focused Assessment | 164.70 | \$77,545.50 |
| Compensation Benchmarking | 5.00 | \$2,480.00 |
| Customs Audit | 85.20 | \$37,318.50 |
| Fee Application/Billing | 14.60 | \$3,899.00 |
| Accounting Issues Regarding Tax Accrual | 5.00 | \$3,000.00 |
| Due Diligence Coordination | 9.50 | \$4,893.00 |
| International Structuring | 11.50 | \$6,320.00 |
| Protest of IRS Proposal Adjustment | 222.25 | \$124,638.00 |
| Section 199 Call and Memo | 3.00 | \$1,800.00 |
| Section 965 Consulting | 6.00 | \$13,723.00 |
| Unidentified | 18.50 | \$10,378.00 |
| IP Migration | 179.05 | \$94,402.00 |
| Lonely Parent | 65.35 | \$38,090.50 |
| Repatriation Planning | 230.70 | \$117,629.00 |
| Section 382 Trading Restriction | 5.00 | \$2,830.00 |
| Section 988 | 0.80 | \$480.00 |
| Spanish Acquisition | 3.00 | \$1,800.00 |
| Tax Administration | 3.80 | \$266.00 |
| Administrative | 19.30 | \$1,351.00 |
| AMT Issues | 2.00 | \$1,200.00 |
| Interest Computations | 22.20 | \$11,943.00 |
| Russia PE Issues | 7.30 | \$4,093.00 |
| 339 question | 0.40 | \$1,440.00 |
| Administrative services | 12.80 | \$3,356.00 |
| Currency issue | 0.20 | \$1,320.00 |
| FTC | 0.40 | \$240.00 |
| International Tax Planning | 0.80 | \$1,080.00 |
| International Tax Planning - Repatriation | 0.10 | \$997.50 |
| IRS appeals issue | 0.30 | \$1,920.50 |
| NOL Carryback | 0.40 | \$240.00 |
| Project Chekhov | 0.10 | \$660.00 |

| | | |
|---|--------|-------------|
| Repatriation/ 304/E&P | 8.70 | \$25,519.50 |
| 10 year Carryback Rule Issue | 28.50 | \$19,380.00 |
| 10-Year Carryback Rule Issue Fees | 20.50 | \$13,940.00 |
| 304 Transaction & other Misc. consulting | 18.70 | \$8,326.00 |
| Administrative Matters incl. billing | 21.30 | \$8,349.00 |
| Amended return, Section 304 transaction, foreign tax credit issues & miscellaneous consulting | 46.70 | \$21,306.00 |
| Total admin incl. billing and engagement letter | 62.10 | \$16,750.00 |
| Total Administrative Services Fees | 7.40 | \$518.00 |
| Total IP Migration | 1.30 | \$520.00 |
| Total IRS Controversy | 14.10 | \$9,302.00 |
| Total Stock Option Planning | 105.60 | \$54,010.00 |
| 2008 Property | 27.90 | \$1,702.00 |
| Bankruptcy Fee Application Preparation September 2009 | 13.60 | \$4,731.00 |
| Client Service Meeting | 1.30 | \$884.00 |
| General Admin | 54.20 | \$18,792.00 |
| General Admin Fees for June 2009 | 16.70 | \$2,580.00 |
| General Consulting Fees for June 2009 | 6.20 | \$2,480.00 |
| General Consulting Fees for September 2009 | 11.50 | \$7,400.00 |
| IP Migration - India, China, Malaysia | 1.50 | \$715.00 |
| Malaysia Coordination Fees for September 2009 | 1.00 | \$480.00 |
| Puerto Rico 01-06 Returns | 0.50 | \$166.00 |
| Puerto Rico: Closing | 0.30 | \$99.00 |
| Puerto Rico: Total 01-06 Returns | 7.10 | \$1,519.00 |
| Puerto Rico: Total 2007 Property Debt | 4.00 | \$754.00 |
| Puerto Rico: Total 2008 Property | 12.60 | \$1,802.00 |
| Puerto Rico: Total Oficio Returns Filed for 01-06 | 14.70 | \$3,317.00 |
| Stock Options Fees for September 2009 | 1.00 | \$680.00 |
| Tax Controversy | 5.50 | \$3,740.00 |
| Total admin incl. billing and engagement letter | 37.50 | \$14,632.00 |
| Total General Admin | 12.90 | \$4,595.00 |
| Total General Consulting | 4.10 | \$2,788.00 |
| Total India | 6.30 | \$3,563.00 |
| Bankruptcy Fee Application Fees | 9.45 | \$1,800.00 |
| Malaysia Coordination Fees | 10.40 | \$5,212.00 |
| General Consulting Fees | 12.55 | \$6,844.00 |
| Stock Option Fees | 21.00 | \$9,260.00 |
| Form 3115 Fees | 15.00 | \$9,300.00 |

| | | |
|--|--------|--------------|
| Payroll Tax | 163.91 | \$83,054.50 |
| Transfer Pricing | 5.00 | \$3,400.00 |
| PR Property Tax Returns | 18.35 | \$3,975.00 |
| Closing Agreement | 26.80 | \$5,245.00 |
| Interest Netting Review | 55.75 | \$29,387.00 |
| General Admin Fees | 7.20 | \$1,096.00 |
| UNICAP/3115 | 4.00 | \$2,315.00 |
| Property Tax | 53.70 | \$12,915.00 |
| Consolidated Returns | 2.90 | \$1,772.00 |
| Stock Option | 1.85 | \$649.00 |
| Customs | 4.00 | \$2,335.00 |
| Japan | 5.30 | \$2,804.00 |
| China Stock Plan | 0.50 | \$340.00 |
| Interest Netting | 4.00 | \$2,248.00 |
| General Administration | 23.40 | \$9,627.00 |
| Pension | 6.80 | \$4,507.00 |
| Puerto Rico | 51.30 | \$14,482.85 |
| Singapore | 6.80 | \$4,019.00 |
| General Administration | 5.10 | \$2,243.00 |
| Project EDDY | 36.35 | \$21,898.00 |
| Project Roma | 20.70 | \$13,373.00 |
| Puerto Rico- Property Tax | 2.00 | \$575.00 |
| Administration | 17.90 | \$9,285.00 |
| Belgian Stock Option | 14.00 | \$5,085.00 |
| De Neef Integration | 19.30 | \$12,178.00 |
| Philippines Service Center Agreement | 1.40 | \$919.00 |
| Puerto Rico - Closing Agreement | 3.00 | \$1,245.00 |
| Russia - VAT | 5.95 | \$2,879.00 |
| China Stock Plan Registration | 72.65 | \$22,681.00 |
| China Withholding Tax | 2.70 | \$1,836.00 |
| Indonesia | 0.50 | \$340.00 |
| Italian Branch | 1.70 | \$1,112.00 |
| Project Helios | 5.70 | \$3,535.00 |
| Puerto Rico Prop Tax Return | 8.90 | \$1,902.00 |
| Puerto Rico Tax Compliance | 60.80 | \$7,412.25 |
| Bankruptcy Administration & Misc Matters | 173.10 | \$73,984.20 |
| Employee Benefit Plan Services | 87.20 | \$45,172.50 |
| Global Rewards Services | 184.00 | \$56,730.00 |
| International Assignment Services | 864.70 | \$165,383.00 |

| | | |
|---|------------------------|------------------------------|
| International HR & Compliance Services | 1,185.60 | \$165,467.00 |
| International Tax Matters | 64.30 | \$41,443.50 |
| Pension Fund Services | 14.30 | \$9,730.00 |
| Puerto Rico Tax Matters | 1.70 | \$705.50 |
| Japan Restructuring | 0.80 | \$480.00 |
| Sub-Totals | <u>5,333.76</u> | <u>\$1,863,565.30</u> |
| Reconciliation of Hours to Table 2* | 72.05* | |
| Reductions Per Interim Applications, plus \$3.00 rounding correction | | (\$9,996.00) |
| Total Per Interim Applications | | \$1,853,569.30 |
| Reconciliation of Compensation to Table 2 | | -10,382.00** |
| Requested Compensation | | \$1,843,187.30 |
| Less Compensation Reconciliation (\$182.00) and Fee Adjustments (\$41,357.00) | | (\$41,539.00) |
| Total Hours Expended and Final Compensation Sought Hereunder | <u>5,405.81</u> | <u>1,801,830.30</u> |

*Hours not reflected in the Project Summary table included in the Fifth Interim Application filed by Deloitte Tax in these Chapter 11 cases. Reflects mathematical correction in hourly tabulation only, no fees were charged to the Debtors in connection with these hours.

**Reconciliation to compensation total reflected on Table 2, due primarily to corrections made to the Second Interim Application of Deloitte Tax LLP filed in these Chapter 11 cases.

TABLE 4**SUMMARY OF EXPENSE REIMBURSEMENT BY
CATEGORY FOR EXPENSES INCURRED DURING THE FINAL PERIOD**

| Expense Category | Total Expense |
|---|---------------|
| Working Meals | \$404.00 |
| Car Rental | \$105.00 |
| Telephone Calls/Faxes | \$44.00 |
| Travel Expenses | \$1,527.00 |
| Air Travel | \$1,126.80 |
| Ground Transportation | \$297.12 |
| Airfare | \$3,245.00 |
| Hotels | \$1,680.52 |
| Meals | \$440.77 |
| Ground Travel | \$1,287.00 |
| Parking | \$59.00 |
| Car Service | \$64.00 |
| Phone | \$60.51 |
| Cellular Phone/PDA regarding September Banker Fee Applications | \$2.35 |
| Telephone | \$50.00 |
| Conference call to discuss closing agreement | \$6.15 |
| Local Courier Fees | \$45.00 |
| Miscellaneous Expenses | \$132.50 |
| Parking-Local | \$5.00 |
| UPS Courier Fees | \$38.21 |
| UPS Courier Fees (overnight package) | \$8.26 |
| Conference call | \$177.04 |
| UPS Courier Fees on -1 PKG | \$8.56 |
| Airline Flight | \$1,787.68 |
| Hotel | \$878.51 |
| Meals | \$91.86 |
| Parking | \$127.14 |
| Postage | \$0.46 |

| Expense Category | Total Expense |
|--|---------------------------|
| Rental Car / Rental Car Gas | \$79.48 |
| Taxi | \$335.08 |
| USPS / UPS Courier Fees | \$39.03 |
| Translation Fees | \$117.25 |
| Local Travel | \$12.43 |
| Conference Call | \$26.52 |
| Total Sum | <u>\$14,309.23</u> |
| Reconciliation | \$11.00 |
| Total Per Written Applications | <u>\$14,320.23</u> |
| Less Expense Reconciliation (258.00) and Expense Adjustments (\$1,105.00) | (\$1,363.00) |
| Final Expenses Sought Hereunder | <u>\$13,215.73</u> |

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
W. R. GRACE & CO., et al.¹) Case No. 01-1139 (JKF)
) Jointly Administered
Debtors.)
) Objection Due By: May 21, 2014 at 8:00 PM
) Hearing Date: To be Determined

**APPLICATION OF DELOITTE TAX LLP FOR FINAL ALLOWANCE AND
APPROVAL OF COMPENSATION AND EXPENSE REIMBURSEMENT
FOR THE PERIOD FROM DECEMBER 20, 2004 THROUGH FEBRUARY 2, 2014**

Pursuant to section 330 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the firm of Deloitte Tax LLP (“Deloitte Tax”) hereby files this Application (“Final Application”) of Deloitte Tax LLP for Final Allowance and Approval of Compensation and Expense Reimbursement for the Period from December 20, 2004 through February 2, 2014 (the “Entire Period”). In support of this Final Application, Deloitte Tax respectfully represents as follows:

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn, A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

Relief Requested

1. In connection with its performance of Tax Services (as more fully described below) rendered during the Entire Period, Deloitte Tax hereby seeks that: (a) Deloitte Tax be granted final allowance and approval of (i) Final Compensation in the amount of \$1,801,830.30, and (ii) Final Expenses in the amount of \$13,215.73 in an aggregate amount totaling \$1,815,046.03 ("Final Compensation and Expenses") (\$1,801,830.30 + 13,215.73 = \$1,815,046.03) for reasonable and necessary professional services rendered to Debtors during the Entire Period; (b) Debtors be authorized and directed to pay to Deloitte Tax the outstanding amount of such Final Compensation and Expenses, including any amounts previously held back by the Court pertaining to Tax Services rendered to the Debtors during the Entire Period; and (c) Deloitte Tax be granted such other and further relief as this Court deems proper. Deloitte Tax expended a total of 5,405.81 hours in providing Tax Services. Accordingly, the combined hourly rate for these services is \$333.31.

Background

2. On April 2, 2001 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code. Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors operated their businesses and managed their properties and assets as debtors in possession.

3. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. §§ 157(b)(2).

4. On April 2, 2001, the Court entered its order that the Debtors' Chapter 11 cases be consolidated for procedural purposes only and administered jointly.

5. On February 15, 2014, the Court an order approving the Debtors' plan of reorganization in these Chapter 11 cases, which became effective on February 4, 2014..

Retention of Deloitte Tax LLP

6. The Order Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Fed R. Bankr. P. 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Service Providers to the Debtors Nunc Pro Tunc to August 22, 2004 was entered by this Court on December 21, 2004. Prior to August 22, 2004, tax advisory services, along with certain customs procedures review services, were provided to the Debtors by Deloitte & Touche LLP. As of August 22, 2004, such services have been performed by Deloitte Tax.

7 On April 26, 2009 the Court entered the Modified Order Approving the Continued Retention of Deloitte Tax LLP as Tax Services Providers Under Modified Engagement Letter.

8. Attached hereto as Appendix A is the Verification of Jared Gordon of Deloitte Tax.

Tax Services Rendered During the Entire Period

9 During the Entire Period, Deloitte Tax rendered a various tax advisory and tax compliance services to the Debtors (the "Tax Services"). The Tax Services consisted of assisting and advising the Debtors on various domestic and international tax matters impacting the Debtors' businesses, including, without limitation: (a) analyzing the aggregate global effective tax rate in connection with various domestic and international acquisitions (including

due diligence coordination); (b) researching and consulting on various international structuring, intellectual property ownership, and withholding tax matters; (c) analyzing certain domestic production activities incentives and foreign currency issues, and exchange gains and losses; (d) consulting on consolidated income tax returns, repatriation planning issues, intercompany agreements, cross-border tax and transfer pricing issues; and (e) advising on tax net operating loss utilization.

10. The Tax Services also included a broad range of business tax services including, without limitation, assisting and advising the Debtor by: (a) providing tax extensive tax compliance services (for the Debtors United States and Puerto Rico entities); (b) consulting on accounting for income taxes and tax accounting methods; (c) consulting on domestic and international tax controversy matters (including representing the Debtors before tax administrative bodies to obtain private letter rulings and on other related matters); and (d) consulting on post-merger integration, withholding and information reporting matters.

11. The Tax Services also included, without limitation, assisting and advising the Debtors in the development of strategies to transform the Debtors' global employment programs including consulting on compensations and benefits planning, international assignment services, international human resources matters, and global talent and performance management programs.

12. The Tax Services also included, without limitation, assisting and advising the Debtors on a broad range of indirect tax matters including those pertaining to value added tax, goods and services tax, sales and use tax, property tax compliance, and customs and excise duties.

Disinterestedness of Deloitte Tax and Necessity of Services

13. At all relevant times, Deloitte Tax has been a disinterested person as that term is defined in section 101(14) of the Bankruptcy Code and has not represented or held an interest adverse to the interest of Debtors.

14. All Tax Services for which compensation is requested by Deloitte Tax were performed for or on behalf of Debtors and not on behalf of any committee, creditor, or other person.

15. During the Entire Period, Deloitte Tax has received no promises for payment from any source for Tax Services rendered or to be rendered in any capacity whatsoever in connection with Debtors' cases. Deloitte Tax has no agreement with any non-affiliated entity to share any compensation earned in these Chapter 11 cases.

16. The full scope of the Tax services for which approval and allowance of Final Compensation and Final Expense Reimbursement are sought under this Final Application is more fully described in the monthly fee applications filed with the Court by Deloitte Tax for the Entire Period. The Tax Services have been necessary and beneficial to Debtors and their estates, and other parties in interest.

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order providing that: (a) Deloitte Tax be granted final allowance and approval of (i) Final Compensation in the amount of \$1,801,830.30, and (ii) Final Expenses in the amount of \$13,215.73 in an aggregate amount totaling \$1,815,046.03 ("Final Compensation and Expenses") (\$1,801,830.30 + 13,215.73 = \$1,815,046.03) for reasonable and necessary professional services rendered to Debtors during the Entire Period; (b) Debtors be authorized and directed to pay to Deloitte Tax the outstanding amount of such Final Compensation and Expenses, including any amounts previously held back by the Court pertaining to Tax Services rendered to the Debtors during the Entire Period; and (c) Deloitte Tax be granted such other and further relief as this Court deems proper.

Dated: April 29, 2014

DELOITTE TAX LLP

Jared Gordon
Jared Gordon, Director
Deloitte Tax LLP
1700 Market Street
Philadelphia, Pennsylvania

Telephone: 215-299-5214

Tax Advisors for Debtors and Debtors-in-Possession

APPENDIX A

VERIFICATION

PHILADELPHIA :
:
COMMONWEALTH OF PENNSYLVANIA :

- Jared Gordon, after being duly sworn according to law, deposes and says:
- a) I am a director with the applicant professional services firm of Deloitte Tax LLP.
 - b) I have personal knowledge of Deloitte Tax LLP's retention as tax advisors to the Debtors in these Chapter 11 cases.
 - c) I have reviewed the foregoing Final Application to which this verification is attached and the facts set forth therein are true and correct to the best of my knowledge, information and belief.

Jared Gordon

Jared Gordon

SWORN AND SUBSCRIBED
before me this 29 day of April, 2014

Margaret A. Madden
Notary Public
My Commission Expires:

